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TO: Teresa Del Rio, Director
Clerk's Court and Operational Services

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division
Rod Tabler, Manager, Clerk's Civil Court Records Department

SUBJECT: Unannounced Audit of the Clerk's Civil Court Records Department
Notary Journals and Imprest Funds

DATE: February 25, 2016

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Clerk's Civil Court Records Department Notary Journals and Imprest Funds. We audited the Notary Journals and Imprest Funds on February 19, 2016.

The objectives of our audit were to:

1. Sample Notary Journals to ascertain that notaries are logging notarial acts, completing all Notary Journal fields, and not improperly using Deputy Clerk stamps in lieu of Notary stamps in accordance with established policies and procedures.
2. Reconcile the Imprest Funds and ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.



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The audit did not note any non-compliance issues in regards to existing documented policies and procedures for Notaries. Notary Journals were properly documented.

All Imprest Funds reconciled to the authorized amounts and were accounted for. The department's internal controls and safeguarding of Imprest Funds are adequate, and the policies and procedures are being followed.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We appreciate your staff's cooperation during this audit.